BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9504 of 2025
and
W.M.P.(MD)Nos.7105 and 7106 of 2025

Sri Sarguru Steel,
Represented by its Partners,
K.Murugan and V.Kasthuri Raja,
25, Dindigul Main Road,
Batlagundu, Dindigul - 624202. ... Petitioner

-vs-

The State Tax Officer,
Office of the State Tax Officer,
Nilakkottai Assessment Circle,
Nilakottai, Dindigul District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the order of the respondent in Ref: 33ADCFS7164G1Z2/2017-18 on 22.01.2025 and quash the same as it is illegal and passed in gross violation of principles of natural justice and consequently, direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act 2017.

For Petitioner : Mr.A.Sivasubramanian

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed as against the assessment order passed by the respondent herein for the assessment year 2017-2018, dated 22.01.2025.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2017-2018 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Therefore, the order impugned in this writ petition, is liable to be set aside.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 31.07.2024, followed by personal hearing notices dated 04.11.2024 and 17.01.2025 and therefore, there is no need to interfere with the impugned order. He further submits that the petitioner is having an appeal remedy before the Deputy Commissioner (Appeal), Madurai, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (Appeal), Madurai, under Section 107 of the GST Act, 2017, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the delay, if any and dispose of the same in accordance with law, within a period of two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

04.04.2025

NCC : Yes / No
Index : Yes / No
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To:-

The State Tax Officer,
Office of the State Tax Officer,
Nilakkottai Assessment Circle,
Nilakottai, Dindigul District.

VIVEK KUMAR SINGH, J.

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